

# CHAPTER 99—COST ACCOUNTING STANDARDS BOARD, OFFICE OF FEDERAL PROCUREMENT POLICY, OFFICE OF MANAGEMENT AND BUDGET

(Parts 9900 to 9999)

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## **PART 9900—SCOPE OF CHAPTER**

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### **9900.000 Scope of chapter.**

This chapter describes policies and procedures for applying the Cost Ac-

counting Standards (CAS) to negotiated contracts and subcontracts. This chapter does not apply to sealed bid contracts or to any contract with a small business concern (see 9903.201-1(b) for these and other exemptions).

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